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S&ZFH031001

CERTIFICATION OF MAILING OR TRANSMISSION

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Signature

December 24, 2007

Date

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applic. No. : 10/679,085 Confirmation No. 3524
Applicant : Jürgen Herre, et al.
Filed : October 2, 2003
Title : Compatible Multi-Channel Coding/Decoding
Group Art Unit : 2626
Examiner : Paras D. Shah

Docket No. : S&ZFH031001
Customer No. : 24131

R E S P O N S E:**Mail Stop Amendment**

Hon. Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

S i r :

Responsive to the Office Action dated August 23, 2007, kindly
consider the following:

Remarks/Arguments begin on page 2 of this paper.